

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006

☒ BUDGET 53A-19-101

6/20/2005

Date of Hearing

6/20/2005

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

26 Sevier

Entity

Kari Carter

6/20/2005

Prepared by

Date

kari.carter@sevier.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

[Signature]
Signature of Business Administrator:

6/20/05
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

6/20/2005

| 26 Sevier 10 GENERAL FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|--|------------------|------------------|----------|------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 2,618,372 | 2,745,002 | - | 2,736,608 |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1310 Tuition From Pupils or Parents | 16,115 | 15,000 | | 15,000 |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition From Other LEAs Outside the State | | | | |
| 1410 Transportation Fees From Pupils or Parents | | | | |
| 1420 Transportation Fees From Other LEAs Within the State | | | | |
| 1430 Transportation Fees From Other LEAs Outside the State | | | | |
| 1500 Earnings on Investments | 145,096 | 240,465 | | 150,350 |
| 1700 Student Activities | | | | |
| 1900 Other Revenues From Local Sources | 81,645 | 131,357 | | 63,500 |
| 1910 Rentals | 19,505 | 17,250 | | 15,000 |
| 1920 Contributions and Donations from Private Sources/Foundation | | | | |
| 1940 Textbooks (Sales and Rentals) | 14,615 | 13,600 | | 14,000 |
| 1950 Other Revenues From Other School Districts | 44,000 | 44,000 | | 44,000 |
| 1960 Other Revenues from Other Local Governments | | | | |
| 1980 Refunds of Prior Year Expenditures | | | | |
| 1990 Miscellaneous | | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | 2,939,348 | 3,206,674 | - | 3,038,458 |

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| 26 Sevier 10 GENERAL FUND | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|---|---------------------------|-------------------------------------|---------------------------|--|
| 3000 REVENUES FROM STATE SOURCES | | | | | |
| Minimum School Programs (From District Summary-Final) | | | | | |
| Regular Basic Programs | | | | | |
| 3010 | Regular School Program K-12 | 7,672,287 | 7,432,786 | | 7,677,814 |
| 3015 | Necessary Existent Small Schools | 1,008,767 | 1,043,984 | | 1,090,873 |
| 3020 | Professional Staff | 1,001,337 | 1,024,220 | | 1,064,751 |
| 3025 | Administrative Costs | 103,200 | 104,736 | | 109,440 |
| Restricted Basic Programs | | | | | |
| 3105 | Special Education -- Add-On | 897,907 | 2,526,952 | | 1,068,805 |
| 3110 | Special Education -- Self-Contained | 158,479 | 173,312 | | 180,932 |
| 3120 | Extended Year Program -- Severely Disabled | 10,320 | 6,692 | | 11,252 |
| 3125 | Special Education -- State Programs | 53,244 | 53,019 | | 53,019 |
| 3155 | Applied Technology -- Add-On | 528,158 | 1,037,604 | | 744,881 |
| 3160 | Applied Technology -- Set-Aside | 19,545 | 20,287 | | 21,516 |
| 3230 | Class Size Reduction (State Funds) | 570,938 | 625,623 | | 591,639 |
| TOTAL BASIC SCHOOL PROGRAM GENERATED | | 12,024,182 | 14,049,215 | - | 12,614,522 |
| Other Minimum School Programs | | | | | |
| 3211 | Gifted and Talented | 14,215 | 47,235 | | 18,132 |
| 3212 | Advanced Placement | 2,602 | 2,251 | | 2,251 |
| 3213 | Concurrent Enrollment | 123,893 | 225,305 | | 107,824 |
| 3215 | At-Risk -- Regular Program | 74,054 | 79,865 | | 68,171 |
| 3218 | At-Risk -- Homeless and Minority | 7,277 | 15,746 | | 7,226 |
| 3219 | At-Risk -- MESA | | | | |
| 3220 | At-Risk -- Gang Prevention | | | | |
| 3221 | At-Risk -- Youth-In-Custody | 258,554 | 227,774 | | 107,241 |
| 3255 | Quality Teaching Block Grant | 449,984 | 955,588 | | 584,145 |
| 3260 | Local Discretionary Block Grant | 241,168 | 236,369 | | 230,365 |
| 3270 | Interventions for Student Success Block Grant | 186,942 | 180,622 | | 139,903 |
| 3405 | Social Security and Retirement | 2,342,409 | 2,548,884 | | 2,596,137 |
| 3415 | Pupil Transportation | 721,766 | 712,779 | | 712,779 |
| 3423 | Out-of-State Tuition | | | | |
| 3466 | Highly Impacted Schools | | | | |
| 3471 | Guarantee on Transportation Levy | 7,203 | | | |
| 3520 | School Land Trust Program | | | | |
| 3521 | Electronic High School | | | | |
| 3555 | Voted Leeway | 130,544 | 280,807 | | 183,761 |
| 3560 | Board Leeway | 126,982 | 106,178 | | 122,508 |
| 3805 | K-3 Reading Achievement | | 204,712 | | 178,219 |
| 3522 | Job Enhancement | | | | |
| 3867 | Charter School Local Replacement | | | | |
| TOTAL MINIMUM SCHOOL PROGRAM GENERATED | | 16,711,775 | 19,873,330 | - | 17,673,184 |
| Less Basic Local Levy | | | | | |
| TOTAL STATE SUPPORT AMOUNT * | | 16,711,775 | 19,873,330 | - | 17,673,184 |
| Other State Sources | | | | | |
| 3700 | Other Revenues From State Sources (Non-MSP) | 169,690 | 159,529 | | 49,780 |
| 3710 | Driver Education (Behind-the-Wheel) | 60,389 | 45,000 | | 45,000 |
| 3866 | Charter School Startup (New in FY06) | | | | |
| 3800 | Supplementals / Other Bills | 61,086 | 450,023 | | 97,216 |
| 3900 | Revenues From Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | | 17,002,940 | 20,527,882 | - | 17,865,180 |

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

6/20/2005

| 26 Sevier 10 GENERAL FUND | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| 4000 REVENUES FROM FEDERAL SOURCES | | | | | |
| 4101 | Impact Aid (Title VII) | 79,032 | 89,506 | | |
| 4190 | Other Unrestricted Revenue Direct From Federal | 634,354 | 591,077 | | 591,077 |
| 4200 | Unrestricted Federal Revenue Through State | | | | |
| 4300 | Restricted Revenue Direct From Federal | 739,543 | 931,650 | | 728,210 |
| 4500 | Restricted Federal Through State | | | | |
| 4520 | Programs for the Disabled (IDEA) | 775,271 | 866,624 | | 883,723 |
| 4530 | Applied Technology Education | 83,834 | 79,798 | | 71,082 |
| 4600 | Other Restricted Federal Through State | 24,587 | 86,633 | | 60,723 |
| 4700 | Federal Received Through Other Agencies | | | | |
| 4800 | No Child Left Behind (NCLB) | 873,406 | 981,061 | | 857,944 |
| 4810 | Federal Forest Service (in Lieu of Tax) | 43,049 | 41,929 | | 41,929 |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 3,253,076 | 3,668,278 | - | 3,234,888 |
| TOTAL REVENUES, 10 GENERAL FUND | | 23,195,364 | 27,402,834 | - | 24,138,326 |

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| 26 Sevier 10 GENERAL FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|---|--|-------------------|-------------------|-------------------|
| 1000 INSTRUCTION | | | | |
| 131 | Salaries - Teachers | 9,276,720 | 10,162,678 | 9,962,620 |
| 132 | Salaries - Substitute Teachers | 144,124 | 192,895 | 176,278 |
| 161 | Salaries - Teacher Aides and Paraprofessionals | 793,175 | 886,142 | 861,069 |
| 100 | Salaries - All Other | 193,980 | 455,130 | 314,528 |
| | Total Salaries (100) | 10,407,979 | 11,696,845 | 11,314,495 |
| 210 | Retirement | 1,334,610 | 1,677,084 | 1,631,334 |
| 220 | Social Security | 736,246 | 883,549 | 868,078 |
| 240 | Insurance (Health/Dental/Life) | 1,127,391 | 1,172,409 | 1,200,773 |
| 200 | Other Benefits | 108,886 | 113,360 | 137,344 |
| | Total Benefits (200) | 3,307,133 | 3,846,402 | 3,837,529 |
| 300 | Purchased Professional and Technical Services | 330,225 | 572,430 | 278,938 |
| 400 | Purchased Property Services | | | |
| 500 | Other Purchased Services | 447,982 | 513,659 | 436,709 |
| 561 | Tuition to Other School Districts Within the State | | | |
| 562 | Tuition to Other School Districts Outside the State | | | |
| 563 | Tuition to Private Schools | | | |
| 564 | Tuition to Educational Service Agencies Within the State | | | |
| 565 | Tuition to Educational Service Agencies Outside the State | | | |
| 566 | Tuition to Charter Schools | | | |
| 567 | Tuition to School Districts for Voucher Payments | | | |
| 569 | Tuition-Other | | | |
| | Total Other Purchased Services (500) | 447,982 | 513,659 | 436,709 |
| 600 | Supplies | 574,272 | 707,393 | 548,012 |
| 641 | Textbooks | 207,590 | 316,980 | 201,707 |
| | Total Supplies (600) | 781,862 | 1,024,373 | 749,719 |
| 700 | Property (Instructional Equipment) | 264,559 | 2,231,098 | 365,804 |
| 800 | Other Objects | 11,220 | 18,400 | 15,900 |
| 810 | Dues and Fees | | | |
| | Total Other Objects (800) | 11,220 | 18,400 | 15,900 |
| | TOTAL INSTRUCTION (1000) | 15,550,980 | 19,903,207 | 16,999,094 |
| 2000 SUPPORT SERVICES | | | | |
| 2100 SUPPORT SERVICES - STUDENTS | | | | |
| 141 | Salaries - Attendance and Social Work Personnel | - | | |
| 142 | Salaries - Guidance Personnel | 242,591 | 254,927 | 255,595 |
| 143 | Salaries - Health Services Personnel | 34,362 | 36,469 | 37,056 |
| 144 | Salaries - Psychological Personnel | | | |
| 152 | Salaries - Secretarial and Clerical | 40,014 | 42,322 | 42,865 |
| 100 | Salaries - All Other | 73,213 | 89,457 | 76,370 |
| | Total Salaries (100) | 390,180 | 423,175 | 411,886 |
| 210 | Retirement | 49,156 | 59,384 | 58,589 |
| 220 | Social Security | 27,286 | 31,563 | 31,411 |
| 240 | Insurance (Health/Dental/Life) | 45,705 | 41,133 | 40,989 |
| 200 | Other Benefits | 7,621 | 6,414 | 6,306 |
| | Total Benefits (200) | 129,768 | 138,494 | 137,295 |
| 300 | Purchased Professional and Technical Services | 245 | 3,329 | |
| 400 | Purchased Property Services | | | |
| 500 | Other Purchased Services | 13,410 | 20,150 | 16,950 |
| 591 | Services Purchased From Another District Within the State | | | |
| 592 | Services Purchased From Another District Outside the State | | | |
| | Total Other Purchased Services (500) | 13,410 | 20,150 | 16,950 |
| 600 | Supplies | 8,143 | 14,492 | 9,500 |
| 700 | Property | - | 46,000 | 8,000 |
| 800 | Other Objects | - | | |
| 810 | Dues and Fees | - | | |
| | Total Other Objects (800) | - | - | - |
| | TOTAL STUDENTS (2100) | 541,746 | 645,640 | 583,631 |

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| 26 Sevier 10 GENERAL FUND | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| 2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | |
| 115 | Salaries - Supervisors & Directors | | | | |
| 133 | Salaries - Sabbatical Leave | | | | |
| 145 | Salaries - Media Personnel - Certificated | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 162 | Salaries - Media Personnel - Noncertificated. | 146,943 | 151,673 | | 157,196 |
| 100 | Salaries - All Other | | 3,230 | | |
| | Total Salaries (100) | 146,943 | 154,903 | - | 157,196 |
| 210 | Retirement | 18,943 | 22,566 | | 22,882 |
| 220 | Social Security | 9,260 | 11,823 | | 11,988 |
| 240 | Insurance (Health/Dental/Life) | 39,331 | 36,360 | | 38,129 |
| 200 | Other Benefits | 926 | 991 | | 1,002 |
| | Total Benefits (200) | 68,460 | 71,740 | - | 74,001 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | 39,474 | 38,456 | | 42,515 |
| 644 | Library Books | 411 | | | |
| 650 | Periodicals | | | | |
| 660 | Audio Visual Materials | | | | |
| | Total Supplies (600) | 39,885 | 38,456 | - | 42,515 |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| | TOTAL INSTRUCTIONAL STAFF (2200) | 255,288 | 265,099 | - | 273,712 |
| 2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION | | | | | |
| 110 | Salaries - District Board and Administration | 140,811 | 143,250 | | 139,976 |
| 115 | Salaries - Supervisors and Directors | 39,226 | 37,080 | | 38,301 |
| 152 | Salaries - Secretarial and Clerical | 76,634 | 84,563 | | 85,331 |
| 100 | Salaries - All Other | | 1,185 | | |
| | Total Salaries (100) | 256,671 | 266,078 | - | 263,608 |
| 210 | Retirement | 34,783 | 39,813 | | 40,373 |
| 220 | Social Security | 18,146 | 21,749 | | 21,937 |
| 240 | Insurance (Health/Dental/Life) | 49,436 | 56,876 | | 57,435 |
| 200 | Other Benefits | 16,732 | 17,486 | | 17,875 |
| | Total Benefits (200) | 119,097 | 135,924 | - | 137,620 |
| 300 | Purchased Professional and Technical Services | 18,617 | 36,000 | | 21,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 96,852 | 106,108 | | 110,252 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 96,852 | 106,108 | - | 110,252 |
| 600 | Supplies | 3,978 | 4,750 | | 4,000 |
| 700 | Property | 925 | 5,000 | | 3,000 |
| 800 | Other Objects | 14,209 | 15,855 | | 16,075 |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | 14,209 | 15,855 | - | 16,075 |
| | TOTAL DISTRICT ADMINISTRATION (2300) | 510,349 | 569,715 | - | 555,555 |

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| 26 Sevier 10 GENERAL FUND | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| 2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | |
| 121 | Salaries - Principals and Assistants | 749,473 | 722,494 | | 714,437 |
| 152 | Salaries - Secretarial and Clerical | 275,308 | 292,722 | | 300,152 |
| 100 | Salaries - All Other | 1,487 | 17,368 | | 5,000 |
| | Total Salaries (100) | 1,026,268 | 1,032,584 | - | 1,019,589 |
| 210 | Retirement | 130,886 | 152,893 | | 152,665 |
| 220 | Social Security | 71,767 | 79,353 | | 79,925 |
| 240 | Insurance (Health/Dental/Life) | 99,961 | 95,921 | | 110,969 |
| 200 | Other Benefits | 40,799 | 42,783 | | 51,878 |
| | Total Benefits (200) | 343,413 | 370,950 | - | 395,437 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 31,225 | 44,000 | | 48,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 31,225 | 44,000 | - | 48,000 |
| 600 | Supplies | | 2,500 | | 2,500 |
| 700 | Property | | | | |
| 800 | Other Objects | 3,665 | 4,150 | | 4,350 |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | 3,665 | 4,150 | - | 4,350 |
| TOTAL SCHOOL ADMINISTRATION (2400) | | 1,404,571 | 1,454,184 | - | 1,469,876 |
| 2500 SUPPORT SERVICES - CENTRAL | | | | | |
| 100 | Salaries | 274,153 | 298,505 | | 291,858 |
| 210 | Retirement | 37,399 | 44,138 | | 43,341 |
| 220 | Social Security | 19,864 | 23,064 | | 22,958 |
| 240 | Insurance (Health/Dental/Life) | 28,284 | 29,811 | | 29,759 |
| 200 | Other Benefits | 10,385 | 11,638 | | 27,169 |
| | Total Benefits (200) | 95,932 | 108,651 | - | 123,227 |
| 300 | Purchased Professional and Technical Services | 7,812 | 8,500 | | 8,500 |
| 400 | Purchased Property Services | | 7,000 | | 7,000 |
| 500 | Other Purchased Services | 18,552 | 28,333 | | 27,693 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 18,552 | 28,333 | - | 27,693 |
| 600 | Supplies | 3,055 | 9,500 | | 9,500 |
| 700 | Property | 410 | 8,500 | | 6,500 |
| 800 | Other Objects | 1,215 | 1,300 | | 1,300 |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | 1,215 | 1,300 | - | 1,300 |
| TOTAL CENTRAL (2500) | | 401,129 | 470,289 | - | 475,578 |
| 2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES | | | | | |
| 180 | Salaries - Operation and Maintenance | 956,572 | 1,081,894 | | 1,116,556 |
| 100 | Salaries - All Other | 38,875 | 76,490 | | 66,494 |
| | Total Salaries (100) | 995,447 | 1,158,384 | - | 1,183,050 |
| 210 | Retirement | 121,406 | 142,696 | | 147,177 |
| 220 | Social Security | 69,533 | 88,676 | | 90,355 |
| 240 | Insurance (Health/Dental/Life) | 112,679 | 109,469 | | 108,643 |
| 200 | Other Benefits | 15,368 | 26,335 | | 26,776 |
| | Total Benefits (200) | 318,986 | 367,176 | - | 372,951 |
| 300 | Purchased Professional and Technical Services | 3,472 | 4,000 | | 4,000 |
| 400 | Purchased Property Services | 1,011,840 | 959,486 | | 890,649 |
| 500 | Other Purchased Services | 65,143 | 69,547 | | 74,600 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 65,143 | 69,547 | - | 74,600 |
| 600 | Supplies | 696,710 | 741,500 | | 741,500 |
| 700 | Property | 52,575 | 62,500 | | 80,000 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | | 3,144,173 | 3,362,593 | - | 3,346,750 |

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| 26 Sevier 10 GENERAL FUND | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---|--|-------------------|----------------------------|-------------------|-------------------------------|
| 2700 SUPPORT SERVICES - STUDENT TRANSPORTATION | | | | | |
| 152 | Salaries - Secretarial and Clerical | 43,778 | 44,842 | | 40,544 |
| 171 | Salaries - Supervisors | 33,880 | 35,134 | | 35,710 |
| 172 | Salaries - Bus Drivers | 404,903 | 422,367 | | 441,917 |
| 173 | Salaries - Mechanics and Other Garage Employees | 60,220 | 65,242 | | 66,720 |
| 174 | Salaries - Other (Trainers, etc.) | 25,737 | 43,298 | | 32,125 |
| | Total Salaries (100) | 568,518 | 610,883 | - | 617,016 |
| 210 | Retirement | 66,320 | 82,605 | | 82,796 |
| 220 | Social Security | 40,337 | 46,235 | | 46,178 |
| 240 | Insurance (Health / Accident / Life) | 52,069 | 52,473 | | 51,120 |
| 200 | Other Benefits | 7,821 | 11,496 | | 11,532 |
| | Total Benefits (200) | 166,547 | 192,809 | - | 191,626 |
| 400 | Purchased Property Services | 3,336 | 2,750 | | 3,100 |
| 511 | Services from Other LEAs (In State) | | | | |
| 512 | Services from Other LEAs (Out of State) | | | | |
| 513 | Commercial | | | | |
| 514 | Student Allowance | 10,301 | 11,000 | | 12,000 |
| 515 | Payments in Lieu of Transportation - Subsistence | | | | |
| 516 | Payments of Mileage in Lieu of Bus (Dead Miles) | | | | |
| 521 | Property Insurance | 6,802 | 6,700 | | 7,000 |
| 522 | Liability Insurance | | | | |
| 530 | Communications (Telephone and Other) | 4,012 | 3,800 | | 3,600 |
| 580 | Travel / Per Diem | 39,013 | 47,120 | | 46,120 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 59,928 | 68,620 | - | 68,720 |
| 624 | Motor Fuel | 75,531 | 88,000 | | 82,502 |
| 625 | Natural Gas | 5,240 | 9,000 | | 9,000 |
| 626 | Electricity | 5,004 | 6,500 | | 5,500 |
| 600 | Other Supplies | 44,983 | 49,000 | | 46,250 |
| | Total Supplies (600) | 130,758 | 152,500 | - | 143,252 |
| 730 | Equipment | 31,855 | 33,000 | | 33,000 |
| 732 | School Buses | 77,950 | 78,946 | | 80,000 |
| | Total Property (700) | 109,805 | 111,946 | - | 113,000 |
| 890 | Miscellaneous Expenditures | | | | |
| 891 | Training | 1,752 | 3,500 | | 2,500 |
| | Total Other Objects (800) | 1,752 | 3,500 | - | 2,500 |
| TOTAL STUDENT TRANSPORTATION (2700) | | 1,040,644 | 1,143,008 | - | 1,139,214 |

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| 26 Sevier 10 GENERAL FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
| 2900 OTHER SUPPORT SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health / Accident / Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | - | - | - | - |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 591 Services Purchased From Another District Within the State | | | | |
| 592 Services Purchased From Another District Outside the State | | | | |
| Total Other Purchased Services (500) | - | - | - | - |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL OTHER SUPPORT (2900) | - | - | - | - |
| TOTAL SUPPORT SERVICES (2000) | 7,297,900 | 7,910,528 | - | 7,844,316 |
| 5200 DEBT SERVICE (TAX ANTICIPATION NOTES) | | | | |
| 830 Interest | | | | |
| TOTAL EXPENDITURES, 10 GENERAL FUND | 22,848,860 | 27,813,735 | - | 24,843,410 |

OTHER FINANCING

| | | | | |
|---|------------------|------------------|---|-----------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5210 Transfers Out to Other Funds | | (20,000) | | |
| 5300 Proceeds From Sale of Capital Assets | | | | |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | (125,353) | (231,608) | | (12,240) |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (125,353) | (251,608) | - | (12,240) |

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| 26 Sevier 10 GENERAL FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

SUMMARY - 10 GENERAL FUND

| | | | | |
|--|-------------------|-------------------|----------|-------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 2,939,348 | 3,206,674 | - | 3,038,458 |
| 3000 Total State | 17,002,940 | 20,527,882 | - | 17,865,180 |
| 4000 Total Federal | 3,253,076 | 3,668,278 | - | 3,234,688 |
| TOTAL REVENUES | 23,195,364 | 27,402,834 | - | 24,138,326 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 14,066,159 | 15,641,357 | - | 15,258,698 |
| 200 Employee Benefits | 4,549,336 | 5,232,146 | - | 5,269,686 |
| 300 Purchased Professional and Technical Services | 360,371 | 624,259 | - | 312,438 |
| 400 Purchased Property Services | 1,015,176 | 969,236 | - | 900,749 |
| 500 Other Purchased Services | 733,092 | 850,417 | - | 782,924 |
| 600 Supplies | 1,664,391 | 1,988,071 | - | 1,702,486 |
| 700 Property | 428,274 | 2,465,044 | - | 576,304 |
| 800 Other Objects | 32,061 | 43,205 | - | 40,125 |
| TOTAL EXPENDITURES | 22,848,860 | 27,813,735 | - | 24,843,410 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 346,504 | (410,901) | - | (705,084) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (125,353) | (251,608) | - | (12,240) |
| NET CHANGE IN FUND BALANCE | 221,151 | (662,509) | - | (717,324) |
| FUND BALANCE - BEGINNING (From Prior Year) | 1,158,682 | 1,379,833 | | 717,324 |
| Adjustments to Beginning Fund Balance (Attach Detail) | | | | |
| FUND BALANCE - ENDING | 1,379,833 | 717,324 | - | - |

| | | | | |
|--|-----------|-----------|--|----------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| Undistributed Reserve Fund Balance | (150,000) | | | |
| Designated for Property Tax Recapture | (79,432) | 1,401 | | |
| Special Transportation Designated Fund Balance | (15,000) | 15,000 | | (15,000) |
| Tort Liability Designated Fund Balance | (4,279) | 3,535 | | 2,760 |
| Designated for Early Retirement Incentive | 123,358 | (251,544) | | |

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| | | | | |
|----------------------------------|---------------------------|-------------------------------------|---------------------------|--|
| 26 Sevier | | | | |
| 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |

REVENUES

| | | | | |
|--|----------------|----------------|----------|----------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 153,635 | 157,313 | - | 159,707 |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1310 Tuition from Pupils or Parents | 14,853 | 18,000 | | 15,500 |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition from Other LEAs Outside the State | | | | |
| 1400 Transportation Fees | | | | |
| 1500 Earnings on Investments | 278 | 300 | | 200 |
| 1800 Community Services Activities | | | | |
| 1900 Other Revenues From Local Sources | 16,180 | 51,340 | | 16,180 |
| 1940 Textbooks (Sales and Rentals) | | | | |
| TOTAL REVENUES FROM, LOCAL SOURCES | 184,946 | 226,953 | - | 191,587 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3115 Preschool-Handicapped | 252,496 | 302,806 | | 253,311 |
| 3209 Adult High School | 63,432 | 68,701 | | 31,295 |
| 3210 Adult Basic Skills | | | | |
| 3405 Social Security and Retirement | 41,994 | 50,748 | | 47,717 |
| 3900 Revenues from Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | 357,922 | 422,255 | - | 332,323 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4522 Preschool | 65,548 | 64,993 | | 64,557 |
| 4580 Adult Education | | | | |
| 4900 Other Revenues From Federal Sources | | | | |
| TOTAL REVENUES FROM FEDERAL SOURCES | 65,548 | 64,993 | - | 64,557 |
| TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND | 608,416 | 714,201 | - | 588,467 |

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| 26 Sevier 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
|--|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|--|----------------|----------------|----------|----------------|
| 3000 OPERATION OF NONINSTRUCTIONAL SERVICES | | | | |
| 3200 OTHER SERVICES | | | | |
| 100 Salaries | 341,819 | 364,757 | | 340,194 |
| 210 Retirement | 39,118 | 47,219 | | 43,383 |
| 220 Social Security | 23,969 | 27,866 | | 26,025 |
| 240 Insurance (Health/Dental/Life) | 38,730 | 36,083 | | 33,153 |
| 200 Other Benefits | 2,525 | 3,208 | | 3,077 |
| Total Benefits (200) | 104,342 | 114,376 | - | 105,838 |
| 300 Purchased Professional and Technical Services | 8,208 | 36,760 | | 2,700 |
| 400 Purchased Property Services | 184,958 | 77,522 | | 65,681 |
| 500 Other Purchased Services | 4,369 | 7,081 | | 5,100 |
| 600 Supplies | 16,787 | 21,963 | | 12,250 |
| 700 Property | 9,552 | 97,035 | | 14,690 |
| 800 Other Objects | 24,269 | 49,035 | | 42,214 |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 24,269 | 49,035 | - | 42,214 |
| TOTAL OTHER SERVICES (3200) | 694,304 | 768,529 | - | 588,467 |
| 3300 COMMUNITY SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | - | - | - | - |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL COMMUNITY SERVICES (3300) | - | - | - | - |
| TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND | 694,304 | 768,529 | - | 588,467 |

OTHER FINANCING

| | | | | |
|---|----------|----------|----------|----------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5210 Transfers Out to Other Funds | | | | |
| 5300 Proceeds From Sale of Capital Assets | | | | |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |

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| | | | | |
|----------------------------------|----------------|----------------|----------------|-----------------|
| 26 Sevier | | | | |
| 23 NON K-12 PROGRAMS FUND | ACTUAL | FINAL | ACTUAL | ORIGINAL |
| | FY 2004 | BUDGET | FY 2005 | BUDGET |
| | | FY 2005 | FY 2005 | FY 2006 |

SUMMARY - 23 NON K-12 PROGRAMS FUND

| | | | | |
|--|---|-----------------|-----------------|----------|
| REVENUES BY SOURCE | | | | |
| 1000 | Total Local | 184,946 | 226,953 | 0 |
| 3000 | Total State | 357,922 | 422,255 | - |
| 4000 | Total Federal | 65,548 | 64,993 | - |
| TOTAL REVENUES | | 608,416 | 714,201 | - |
| EXPENDITURES BY OBJECT | | | | |
| 100 | Salaries | 341,819 | 364,757 | 0 |
| 200 | Employee Benefits | 104,342 | 114,376 | - |
| 300 | Purchased Professional and Technical Services | 8,208 | 36,760 | - |
| 400 | Purchased Property Services | 184,958 | 77,522 | - |
| 500 | Other Purchased Services | 4,369 | 7,081 | - |
| 600 | Supplies | 18,787 | 21,963 | - |
| 700 | Property | 9,552 | 97,035 | - |
| 800 | Other Objects | 24,269 | 49,035 | - |
| TOTAL EXPENDITURES | | 694,304 | 768,529 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | (85,888) | (54,328) | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | - | - | - |
| NET CHANGE IN FUND BALANCE | | (85,888) | (54,328) | - |
| FUND BALANCE - BEGINNING (From Prior Year) | | 140,216 | 54,328 | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | | 54,328 | - | - |

| | | | | |
|--|--|--|--|--|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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| 26 Sevier 31 DEBT SERVICE FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|-----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|---|------------------|------------------|----------|------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 2,141,035 | 1,665,665 | - | 1,834,477 |
| 1500 Earnings on Investments | 18,676 | 28,800 | | 19,000 |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | 2,159,711 | 1,694,465 | - | 1,853,477 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3650 Capital Outlay Foundation | - | | | |
| TOTAL REVENUES FROM STATE SOURCES | - | - | - | - |
| TOTAL REVENUES, 31 DEBT SERVICE FUND | 2,159,711 | 1,694,465 | - | 1,853,477 |

EXPENDITURES

| | | | | |
|---|------------------|------------------|----------|------------------|
| 5000 DEBT SERVICE | | | | |
| 830 Interest | 886,690 | 855,160 | | 809,018 |
| 840 Redemption of Principal | 945,000 | 975,000 | | 1,020,000 |
| 845 Debt Issuance Costs on Refundings | | | | |
| 890 Miscellaneous Expenditures | 4,800 | 35,000 | | 35,000 |
| TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | 1,836,490 | 1,865,160 | 0 | 1,864,018 |

OTHER FINANCING

| | | | | |
|---|------------------|----------------|----------|---------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5120 Premium or Discount on the Issuance of Refunding Bonds | | | | |
| 5130 Issuance of Refunding Bonds | | | | |
| 5140 Payment to Refunded Bonds Escrow | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | | | |
| 5900 Other Financing Sources (Uses) (Attach Detail) | (323,221) | 170,695 | | 10,541 |
| 6000 OTHER ITEMS | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (323,221) | 170,695 | - | 10,541 |

SUMMARY - 31 DEBT SERVICE FUND

| | | | | |
|--|------------------|------------------|----------|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 2,159,711 | 1,694,465 | - | 1,853,477 |
| 3000 Total State | - | - | - | - |
| TOTAL REVENUES | 2,159,711 | 1,694,465 | - | 1,853,477 |
| EXPENDITURES BY OBJECT | | | | |
| 800 Other Objects | 1,836,490 | 1,865,160 | - | 1,864,018 |
| TOTAL EXPENDITURES | 1,836,490 | 1,865,160 | - | 1,864,018 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 323,221 | (170,695) | - | (10,541) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (323,221) | 170,695 | - | 10,541 |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | - | - | - | - |

| | | | |
|---|----------|--------|-------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | |
| Designated for Debt Service | (323221) | 170695 | 10541 |
| | | | |
| | | | |
| | | | |

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| | | | | |
|---|---------------------------------|---|---------------------------------|--|
| 26 Sevier 32 CAPITAL PROJECTS FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---|---------------------------------|---|---------------------------------|--|

REVENUES

| | | | | |
|---|------------------|------------------|----------|------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 1,224,153 | 1,434,323 | 0 | 1,440,821 |
| 1500 Earnings on Investments | 92,406 | 75,000 | | 60,000 |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 1,316,559 | 1,509,323 | 0 | 1,500,821 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3000 Other State Revenues | | | | |
| 3650 Capital Outlay Foundation | 501,808 | 434,174 | | 434,174 |
| TOTAL REVENUES, STATE SOURCES | 501,808 | 434,174 | 0 | 434,174 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4000 Revenues from Federal Sources | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | 1,818,367 | 1,943,497 | 0 | 1,934,995 |

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| 26 Sevier 32 CAPITAL PROJECTS FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|--|----------------|----------------|----------|----------------|
| 0002 TAX RATE PROGRAM | | | | |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | 0 | 0 | 0 | 0 |
| 10% OF BASIC PROGRAM | | | | |
| 1000 INSTRUCTION (10% of Basic) | | | | |
| 600 Supplies | | 191,365 | | 175,000 |
| 641 Textbooks | | 155,079 | | 150,000 |
| Total Supplies (600) | 0 | 346,444 | 0 | 325,000 |
| 730 Equipment | 135,517 | 235,000 | | 232,000 |
| TOTAL INSTRUCTION (1000) | 135,517 | 581,444 | 0 | 557,000 |
| 2000 SUPPORTING SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | 0 |
| 2100 SUPPORTING SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | 0 |
| 2200 SUPPORTING SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | 0 |
| 2500 SUPPORT SERVICES - CENTRAL (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | 61,472 | 135,000 | | 135,000 |
| TOTAL EXPENDITURES CENTRAL (2500) | 61,472 | 135,000 | 0 | 135,000 |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | 26,604 | 32,000 | | 15,000 |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | 26,604 | 32,000 | 0 | 15,000 |
| 2700 STUDENT TRANSPORTATION (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| 732 School Buses | 80,787 | 88,000 | | 88,000 |
| Total Property (700) | 80,787 | 88,000 | 0 | 88,000 |
| TOTAL STUDENT TRANSPORTATION (2700) | 80,787 | 88,000 | 0 | 88,000 |
| 2900 OTHER SUPPORT SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL OTHER SUPPORT (2900) | 0 | 0 | 0 | 0 |

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| 26 Sevier 32 CAPITAL PROJECTS FUND | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---|---|---------------------------|-------------------------------------|---------------------------|--|
| 4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic) | | | | | |
| 460 | Construction and Remodeling | 543,114 | 124,720 | | 264,425 |
| 710 | School Sites | | | | |
| 720 | Buildings | | | | |
| 731 | Machinery | | | | |
| 733 | Furniture and Fixtures | | | | |
| 734 | Technology Equipment | | | | |
| 735 | Non-Bus Vehicles | | | | |
| 739 | Other Equipment | | | | |
| | Total Property (700) | 0 | 0 | 0 | 0 |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500) | | 543,114 | 124,720 | 0 | 264,425 |
| 5000 DEBT SERVICES (10% of Basic) | | | | | |
| 800 | Other Objects | | | | |
| 830 | Interest | | | | |
| 840 | Redemption of Principal | | | | |
| | Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE (5000) | | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES, 10% OF BASIC PROGRAM | | 847,494 | 981,164 | 0 | 1,059,425 |
| 4502 BUILDING ACQUISITION AND CONSTRUCTION | | | | | |
| 100 | Salaries | | | | |
| 210 | Retirement | | | | |
| 220 | Social Security | | | | |
| 240 | Insurance (Health/Dental/Life) | | | | |
| 200 | Other Benefits | | | | |
| | Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 460 | Construction and Remodeling | 4,519,823 | 2,070,000 | | 890,003 |
| | Total Property (400) | 4,519,823 | 2,070,000 | 0 | 890,003 |
| 500 | Other Purchased Services | | | | |
| 600 | Supplies - New Buildings | | | | |
| 641 | Textbooks - New Buildings | | | | |
| 644 | Library Books-New Libraries | | | | |
| | Total Supplies (600) | 0 | 0 | 0 | 0 |
| 710 | Land and Improvements | 325 | | | |
| 720 | Buildings | 137,433 | 153,900 | | |
| 731 | Machinery | | | | |
| 732 | School Buses | | | | |
| 733 | Furniture and Fixtures | | | | |
| 734 | Technology Equipment | | | | |
| 735 | Non-Bus Vehicles | | | | |
| 739 | Other Equipment | | | | |
| | Total Property (700) | 137,758 | 153,900 | 0 | 0 |
| 800 | Other Objects | | | | |
| 830 | Interest | | | | |
| 840 | Redemption of Principal | | | | |
| | Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500) | | 4,657,581 | 2,223,900 | 0 | 890,003 |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | | 5,505,075 | 3,185,064 | 0 | 1,949,428 |

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| | | | | |
|---------------------------------|---------------------------|-------------------------------------|---------------------------|--|
| 26 Sevier | | | | |
| 32 CAPITAL PROJECTS FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |

OTHER FINANCING

| | | | | |
|---|------------------|------------------|----------|--------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5110 Face Amount of Bonds Issued | | | | |
| 5120 Premium or Discount on the Issuance of Bonds | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | | | |
| 5400 Loan Proceeds | | | | |
| 5300 Proceeds From Sale of Capital Assets | 106,409 | 3,400 | | 3,000 |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | 3,560,000 | 1,175,000 | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 3,666,409 | 1,178,400 | - | 3,000 |

SUMMARY - 32 CAPITAL PROJECTS FUND

| | | | | |
|--|--------------------|--------------------|----------|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 1,316,559 | 1,509,323 | - | 1,500,821 |
| 3000 Total State | 501,808 | 434,174 | - | 434,174 |
| 4000 Total Federal | - | - | - | - |
| TOTAL REVENUES | 1,818,367 | 1,943,497 | - | 1,934,995 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | - | - |
| 200 Employee Benefits | - | - | - | - |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | 5,062,937 | 2,194,720 | - | 1,154,428 |
| 500 Other Purchased Services | - | - | - | - |
| 600 Supplies | - | 346,444 | - | 325,000 |
| 700 Property | 442,138 | 643,900 | - | 470,000 |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENDITURES | 5,505,075 | 3,185,064 | - | 1,949,428 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (3,686,708) | (1,241,567) | - | (14,433) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 3,666,409 | 1,178,400 | - | 3,000 |
| NET CHANGE IN FUND BALANCE | (20,299) | (63,167) | - | (11,433) |
| FUND BALANCE - BEGINNING (From Prior Year) | 94,899 | 74,600 | | 11,433 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | 74,600 | 11,433 | - | - |

| | | |
|--|-----------|-----------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | |
| Designated for Construction Commitments | 1,435,000 | 1,175,000 |
| Reserved for Construction Commitments | 2,125,000 | |
| | | |
| | | |

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| 26 Sevier 40 BUILDING RESERVE FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|---|---|---|---|---|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1500 Earnings on Investments | | | | |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 0 | 0 | 0 | 0 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3000 Other State Revenues | | | | |
| 3600 Public Education Capital Outlay | | | | |
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, 40 BUILDING RESERVE FUND | 0 | 0 | 0 | 0 |

EXPENDITURES

| | | | | |
|---|---|---|---|---|
| 4000 FACILITIES ACQUISITION AND CONSTRUCTION | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND | 0 | 0 | 0 | 0 |

OTHER FINANCING

| | | | | |
|---|---|---|---|---|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |

ANNUAL FINANCIAL REPORT

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| TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---|-------------------|----------------------------|-------------------|-------------------------------|
|---|-------------------|----------------------------|-------------------|-------------------------------|

SUMMARY - 40 BUILDING RESERVE FUND

| | | | | |
|--|---|---|---|---|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | - | - | - | - |
| 3000 Total State | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | - | - |
| 200 Employee Benefits | - | - | - | - |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | - | - | - |
| 700 Property | - | - | - | - |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | - | - | - | - |

| |
|---|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
| |
| |
| |
| |

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

ANNUAL FINANCIAL REPORT

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| 26 Sevier 49 or 51 FOOD SERVICE FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---|-------------------|----------------------------|-------------------|-------------------------------|
|---|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|--|------------------|------------------|----------|------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1500 Earnings on Investments | | | | |
| 1610 Sales to Students | 310,257 | 308,700 | | 306,000 |
| 1620 Sales to Adults | 19,055 | 20,800 | | 20,350 |
| 1690 Other Revenues From Local Sources | 143,119 | 124,000 | | 125,000 |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 472,431 | 453,500 | 0 | 451,350 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 Miscellaneous State Revenues | | | | |
| 3770 School Lunch | 153,802 | 147,000 | | 150,000 |
| TOTAL REVENUES, STATE SOURCES | 153,802 | 147,000 | 0 | 150,000 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4571 Lunch Reimbursement | 95,474 | 100,000 | | 100,000 |
| 4572 Lunch Reimbursement (Free and Reduced Meals) | 469,732 | 500,000 | | 531,000 |
| 4573 Special Milk Reimbursement | | | | |
| 4574 Breakfast Reimbursement | 51,453 | 52,000 | | 52,000 |
| 4575 Child and Adult Care Food Program | | | | |
| 4578 NET (Nutritional Education and Training Program) | | | | |
| 4579 Other Child Nutrition Program Revenue | | 1,500 | | 4,250 |
| 4970 Donated Commodities | 101,896 | 87,000 | | 65,000 |
| TOTAL REVENUES, FEDERAL SOURCES | 718,555 | 740,500 | 0 | 752,250 |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND | 1,344,788 | 1,341,000 | 0 | 1,353,600 |

EXPENSES/EXPENDITURES

| | | | | |
|---|------------------|------------------|----------|------------------|
| 3100 FOOD SERVICES | | | | |
| 100 Salaries | 528,887 | 598,969 | | 608,789 |
| 210 Retirement | 58,532 | 69,480 | | 72,305 |
| 220 Social Security | 37,348 | 45,486 | | 46,397 |
| 240 Insurance (Health/Dental/Life) | 52,916 | 58,002 | | 57,316 |
| 200 Other Benefits | 6,812 | 10,844 | | 11,555 |
| Total Benefits (200) | 155,608 | 183,812 | 0 | 187,573 |
| 300 Purchased Professional and Technical Services | | 200 | | 200 |
| 400 Purchased Property Services | 13,373 | 20,500 | | 20,500 |
| 500 Other Purchased Services | 6,160 | 9,075 | | 10,735 |
| 600 Non-Food Supplies | 73,421 | 83,160 | | 76,560 |
| 630 Food | 494,247 | 537,989 | | 518,490 |
| Total Supplies (600) | 567,668 | 621,149 | 0 | 595,050 |
| 700 Property | 4,611 | 19,800 | | 13,000 |
| 780 Depreciation - Enterprise Funds | | | | |
| Total Property (700) | 4,611 | 19,800 | 0 | 13,000 |
| 800 Other Objects | 6,308 | 7,792 | | 7,736 |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 6,308 | 7,792 | 0 | 7,736 |
| TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND | 1,282,615 | 1,481,297 | 0 | 1,443,583 |

OTHER FINANCING-Governmental Funds

| | | | | |
|---|----------|---------------|----------|----------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | 20,000 | | |
| 5210 Transfers Out to Other Funds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | 20,000 | - | - |

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| 26 Sevier 49 or 51 FOOD SERVICE FUND | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|---|-------------------|----------------------------|-------------------|-------------------------------|
|---|-------------------|----------------------------|-------------------|-------------------------------|

SUMMARY - 49 or 51 FOOD SERVICE FUND

| | | | | |
|---|------------------|------------------|----------|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 472,431 | 453,500 | - | 451,350 |
| 3000 Total State | 153,802 | 147,000 | - | 150,000 |
| 4000 Total Federal | 718,555 | 740,500 | - | 752,250 |
| TOTAL REVENUES | 1,344,788 | 1,341,000 | - | 1,353,600 |
| EXPENSES / EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 528,887 | 598,969 | - | 608,789 |
| 200 Employee Benefits | 155,608 | 183,812 | - | 187,573 |
| 300 Purchased Professional and Technical Services | - | 200 | - | 200 |
| 400 Purchased Property Services | 13,373 | 20,500 | - | 20,500 |
| 500 Other Purchased Services | 6,160 | 9,075 | - | 10,735 |
| 600 Supplies | 567,668 | 621,149 | - | 595,050 |
| 700 Property | 4,611 | 19,800 | - | 13,000 |
| 800 Other Objects | 6,308 | 7,792 | - | 7,736 |
| TOTAL EXPENSES/EXPENDITURES | 1,282,615 | 1,461,297 | - | 1,443,583 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES | 62,173 | (120,297) | - | (89,983) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | 20,000 | - | - |
| NET CHANGE IN NET ASSETS / FUND BALANCE | 62,173 | (100,297) | - | (89,983) |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | 120,333 | 274,403 | | 174,106 |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | 91,900 | | | |
| NET ASSETS / FUND BALANCE - ENDING | 274,406 | 174,106 | - | 84,123 |

Explanation (5900 and Adjustment to Beginning Fund Balance)

Changed Accounting Procedure to Include Inventory in Fund Balance 91,900

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| 26 Sevier OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
|--|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|--|----------|----------|----------|----------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1300 Tuition | | | | |
| 1500 Earnings on Investments | | | | |
| 1700 District Activities | | | | |
| 1750 Enterprise Activities (School Vending and Stores) | | | | |
| 1800 Community Services Activities | | | | |
| 1900 Other Revenues From Local Sources | | | | |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations From Private Sources | | | | |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | | | |
| 1970 Operating Revenues - Enterprise Funds | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 0 | 0 | 0 | 0 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 Miscellaneous State Revenues | | | | |
| 3900 Revenues From Other State Agencies | | | | |
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | 0 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4100 Unrestricted Revenue Direct From Federal | | | | |
| 4200 Unrestricted Revenue Through State | | | | |
| 4300 Restricted Revenue Direct From Federal | | | | |
| 4400 Restricted Revenue Through State | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, OTHER FUNDS | 0 | 0 | 0 | 0 |

ANNUAL FINANCIAL REPORT

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| 26 Sevier OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
|--|-------------------|----------------------------|-------------------|-------------------------------|

EXPENSES/EXPENDITURES

| | | | | |
|---|---|---|---|---|
| 1000 INSTRUCTION | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 780 Depreciation-Enterprise Funds | | | | |
| Total Property (700) | 0 | 0 | 0 | 0 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL INSTRUCTION (1000) | 0 | 0 | 0 | 0 |
| 2000 SUPPORT SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 780 Depreciation-Enterprise Funds | | | | |
| Total Property (700) | 0 | 0 | 0 | 0 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL SUPPORT SERVICES (2000) | 0 | 0 | 0 | 0 |
| 3000 NONINSTRUCTIONAL SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 780 Depreciation-Enterprise Funds | | | | |
| Total Property (700) | 0 | 0 | 0 | 0 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL NONINSTRUCTIONAL SERVICES (3000) | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES, OTHER FUNDS | 0 | 0 | 0 | 0 |

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| 26 Sevier OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
|--|-------------------|----------------------------|-------------------|-------------------------------|

OTHER FINANCING-Governmental Funds

| | | | | |
|---|---|---|---|---|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | | | |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Leases Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |

SUMMARY - OTHER FUNDS

| | | | | |
|---|---|---|---|---|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | - | - | - | - |
| 3000 Total State | - | - | - | - |
| 4000 Total Federal | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENSES / EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | - | - |
| 200 Employee Benefits | - | - | - | - |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | - | - | - |
| 500 Other Purchased Services | - | - | - | - |
| 600 Supplies | - | - | - | - |
| 700 Property | - | - | - | - |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENSES / EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |
| NET CHANGE IN NET ASSETS / FUND BALANCE | - | - | - | - |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | | | | |
| NET ASSETS / FUND BALANCE - ENDING | - | - | - | - |

Explanation! (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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| 26 Sevier SUMMARY - ALL FUNDS | | ACTUAL FY 2004 | FINAL BUDGET FY 2005 | ACTUAL FY 2005 | ORIGINAL BUDGET FY 2006 |
|--|---|---------------------------|-------------------------------------|---------------------------|--|
| REVENUES BY SOURCE | | | | | |
| 1000 | Total Local | 7,072,995 | 7,090,915 | - | 7,035,693 |
| 3000 | Total State | 18,016,472 | 21,531,311 | - | 18,781,677 |
| 4000 | Total Federal | 4,037,179 | 4,473,771 | - | 4,051,495 |
| TOTAL REVENUES | | 29,126,646 | 33,095,997 | - | 29,868,865 |
| EXPENDITURES BY OBJECT | | | | | |
| 100 | Salaries | 14,936,865 | 16,605,083 | - | 16,207,681 |
| 200 | Employee Benefits | 4,809,286 | 5,530,334 | - | 5,562,897 |
| 300 | Purchased Professional and Technical Services | 368,579 | 661,219 | - | 315,338 |
| 400 | Purchased Property Services | 6,276,444 | 3,261,978 | - | 2,141,358 |
| 500 | Other Purchased Services | 743,621 | 866,573 | - | 798,759 |
| 600 | Supplies | 2,248,846 | 2,977,627 | - | 2,634,786 |
| 700 | Property | 884,575 | 3,225,779 | - | 1,073,994 |
| 800 | Other Objects | 1,899,128 | 1,965,192 | - | 1,954,093 |
| TOTAL EXPENDITURES | | 32,167,344 | 35,093,785 | - | 30,688,906 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | (3,040,698) | (1,997,788) | - | (820,041) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | 3,217,835 | 1,117,487 | - | 1,301 |
| NET CHANGE IN FUND BALANCE | | 177,137 | (880,301) | - | (818,740) |
| FUND BALANCE - BEGINNING (From Prior Year) | | 1,514,130 | 1,783,164 | - | 902,863 |
| Adjustments to Beginning Fund Balance | | 91,900 | - | - | - |
| FUND BALANCE - ENDING | | 1,783,167 | 902,863 | - | 84,123 |

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26 Sevier

Detail Schedule of Property Tax

| | 2003-2004 | | 2004-2005 | | | 2005-2006 | |
|---|----------------|------------------|----------------|------------------|----------------|----------------|--------------------|
| | TAX RATE | ACTUAL REVENUE | TAX RATE | AMOUNT BUDGETED | ACTUAL REVENUE | TAX RATE | AMOUNT ANTICIPATED |
| 10 GENERAL FUND | | | | | | | |
| Basic Program (53A-17a-135) | .001825 | 1,166,094 | .001800 | 1,221,788 | | .001702 | 1,173,517 |
| Voted Leeway (53A-17a-133) | .000600 | 383,374 | .000600 | 407,262 | | .000600 | 413,696 |
| Board Leeway (53A-17a-134) (Class Size Reduction) | .000400 | 255,582 | .000400 | 271,508 | | .000400 | 275,797 |
| Board Leeway (53A-17a-151) (Reading Program) | | | .000121 | 82,131 | | .000121 | 83,429 |
| P.L. 81-874 (53A-17a-143) | | | | | | | |
| Transportation (53A-17a-127) | .000300 | 191,688 | .000300 | 203,631 | | .000300 | 206,848 |
| Tort Liability (63-30-27) | .000062 | 39,615 | .000042 | 28,508 | | .000047 | 32,406 |
| Vehicle Fees in Lieu of Tax (59-2-405) - Basic | | 437,146 | | 398,818 | | | 375,581 |
| Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans. | | 46,423 | | 40,958 | | | 39,913 |
| Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab. | | 9,594 | | 5,734 | | | 6,253 |
| Tax Sales and Redemptions & Other | xxx | 88,858 | xxx | 84,664 | | xxx | 129,168 |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL GENERAL FUND NO. 10 | .003187 | 2,618,372 | .003263 | 2,745,002 | 0 | .003170 | 2,736,608 |
| 23 NON K-12 PROGRAMS FUND | | | | | | | |
| Recreation (11-2-7) | .000187 | 119,484 | .000187 | 126,930 | | .000185 | 127,556 |
| Vehicle Fees in Lieu of Tax (59-2-405) | | 28,937 | | 25,531 | | | 24,613 |
| Tax Sales and Redemptions & Other | xxx | 5,214 | xxx | 4,852 | | xxx | 7,538 |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL NON K-12 FUND NO. 23 | .000187 | 153,635 | .000187 | 157,313 | 0 | .000185 | 159,707 |
| 31 DEBT SERVICE FUND | | | | | | | |
| Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103) | .002806 | 1,665,118 | .001980 | 1,343,966 | | .002125 | 1,465,172 |
| Vehicle Fees in Lieu of Tax (59-2-405) | | 403,258 | | 270,325 | | | 282,717 |
| Tax Sales and Redemptions & Other | xxx | 72,659 | xxx | 51,374 | | xxx | 86,588 |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL DEBT SERVICE FUND NO. 31 | .002806 | 2,141,035 | .001980 | 1,665,665 | 0 | .002125 | 1,834,477 |
| 32 CAPITAL PROJECTS FUND | | | | | | | |
| Capital Outlay Foundation (53A-21-101 thru 105) | .000402 | 256,861 | .000424 | 287,800 | | .000401 | 276,487 |
| 10% of Basic (53A-17a-145) | .001088 | 695,184 | .001281 | 869,506 | | .001268 | 874,277 |
| Voted Capital (53A-16-110) | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) | | 230,565 | | 232,780 | | | 222,049 |
| Tax Sales and Redemptions & Other | xxx | 41,543 | xxx | 44,237 | | xxx | 68,008 |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL CAPITAL PROJECTS FUND NO. 32 | .001490 | 1,224,153 | .001705 | 1,434,323 | 0 | .001669 | 1,440,821 |
| TOTAL OF ALL FUNDS | | | | | | | |
| TOTALS - ALL FUNDS | .007470 | 6,137,195 | .007135 | 6,002,303 | 0 | .007149 | 6,171,613 |